

1949.

File No. Sales tax II/4

Legal Department -

B. BRANCH

K

Subject:— Notifications under the

Bombay Sales tax Act 1949.

361-B.

File No.

Sales

tax

II/49 (N)

Local Department

Revised draft notifications are sent herewith .

2. F.D. draft notification II(p.13). - This notification is proposed to be issued under clause (a) of sub-section (1) of section 5 of the Act. Under that clause power is taken to notify territories. Since these territories will be necessarily territories outside the Province of Bombay, they cannot include the Province of Bombay. The entry "Province of Bombay" has therefore been omitted from the revised draft notification.

F.D. draft notification III(p.14). - This notification is proposed to be issued under the proviso to sub-section (1) of section 6 of the Act. Under this proviso the general or special tax payable by a dealer on his taxable turnover in respect of sales or supplies of goods despatched or removed by him or on his behalf or by the purchaser of such goods to places outside the Province notified by the Provincial Government are leviable at such rate, not exceeding half the rate of the tax as may be specified by the Provincial Government by notification in the Official Gazette. In the F.D. draft notification it is proposed that in the case of countries other than the Dominion of India, the French territories of Pondichery, Mahe, Chandranagore, Karikal and Yanam and the Portuguese territories of Goa, Daman and Diu, the general or special tax payable by a dealer on his taxable turnover in respect of sales or supplies of goods despatched or removed to such countries shall be 'nil'. It will not be legally possible to specify a 'Zero' rate in the case of such countries as a zero rate will be considered as no rate at all. If the intention is that the dealer should pay no general or special tax on his taxable turnover in respect of sales of goods despatched or removed to the countries referred to it would be possible to prescribe such sales under Rule I (iv) in section 6 of the Act.

3. As time is very short the Finance Department should provisionally publish the draft amendments to the Rules and then send the papers to the M.L.D. in time for scrutiny of the Rules after they are examined by them.

54/-
26-3

Additional Secretary to Government.

U.R. to F.D. No. 3311 dated the 26th March 1949.

M.R.D.
4-4-49
S-4

29/2

FINANCE DEPARTMENT.

BOMBAY CASTLE, March 1949.

In exercise of the powers conferred by sub-section (2) of section 1 of the Bombay Sales Tax (Amendment) Act, 1949 (Dom. I of 1949), the Government of Bombay is pleased to appoint the 1st day of April, 1949 as the date on which the said Act shall come into force.

No. In exercise of the powers conferred by clause (a) of sub-section(1) of section 5 of the Bombay Sales Tax Act, 1946 (Dom. V of 1946), the Government of Bombay is pleased to notify the following territories for the purposes of the said clause(a)namely:-

Here insert A to A on pages 13-14 ante.

No. In exercise of the powers conferred by the proviso to sub-section(1) of section 6 of the Bombay Sales Tax Act, 1946 (Dom. V of 1946), hereinafter referred to as the said Act.) the Government of Bombay is pleased to direct that the general tax and the special tax payable by a dealer on his taxable turnover in respect of sales or supplies of goods specified in column 1 of Schedule I hereto which within the prescribed time and subject to the prescribed terms and conditions are despatched or removed by him or by on his behalf or by the purchaser of such goods to any place outside the provinces specified in Schedule II hereto shall be levied at the rate specified in column II of the said said

Schedule I.

Schedule I.

Part I.

Column
1

General rate of tax.
2

1. All goods other than
(i) goods specified in
Schedule I to the said
Act,

One quarter of an anna
in the rupee.

- (ii) bullion and specie, and

- (iii) goods the sales or supplies
time to time under section 7
of the said Act as sales or
supplies on which the tax is
not payable.

of which are declared by

2. Bullion and specie.

One eighth per cent.

Part II.

Goods

Special rate of tax.

3. Goods specified in Schedule I to the said Act.

One half of an anna in the rupee.

Schedule II

Names of territories.

1. Any place in the Dominion of India other than the territories comprised in the following Indian States, namely:-

Here inset B-B on pages 15-16 ante.

2. Any place in the French territories of

- (i) Pondicherry;
- (ii) Mahe;
- (iii) Chandernagore;
- (iv) Karikal;
- (v) Yanam.

3. Any place in the Portuguese territories of

- (i) Goa;
- (ii) Daman;
- (iii) Diu

By order of the Governor of Bombay,

Secretary to Government.

M.R.D.
4-6-36
C.A.

Legal Department

A revised draft notification is sent herewith.

54/-
4-11

Additional Secretary to Government.

M.R.D.
4-6-56
C-4

U.R. to F.D., 12448, dated the 4th November 1949.

Local Demand

A revised draft notification is sent herewith.

2. To achieve the object in view, it is first necessary to expand the meaning of 'newspaper' so as to include any journal, magazine or other periodical publication and then to state that if a tax is levied on advertisement in a newspaper under Part VII of the Bombay Finance Act, 1932, then it shall be exempted from a sales tax. The revised draft notification carries out this intention.

Sd/-
14-12

Additional Secretary to Government.

M.R.D.
4-6-36
C.A.

U.R. to F.D. No. 14530 dated the 14th December 1949.

NOTIFICATION

Finance Department,
Bombay Castle,

Bombay Sales
Tax Act 1946.

Re. :- In exercise of the powers conferred by subsection(2) of section 7 of the Bombay Sales Tax Act, 1946 (Ben.V of 1946), the Government of Bombay is pleased to give notice of its intention to enlarge with effect on and from 1959, entry 48 43 in Schedule II to the said Act as follows, namely:-

In the said entry, after the word "Newspapers" the following shall be inserted, namely:-

"Including any journal, magazine or other periodical publication containing advertisement in respect of which a newspaper advertisement tax is levied under Part VII of the Bombay Finance Act, 1932 (Ben.II of 1932)."

By order of the Governor of Bombay,

Secretary to Government

L.R.D.
-6-56
4

NOTIFICATION.

Finance Department,
Bombay Castle, January 1950.

**Bombay Sales Tax
Act, 1946.**

No. :- In exercise of the powers conferred by sub-section (2) of section 7 of the Bombay Sales Tax Act, 1946 (Ben.V of 1946), the Government of Bombay is pleased to give notice of its intention to enlarge entry 37 in Schedule II to the said Act with effect from ---, as follows, namely:-

In Schedule II to the said Act, to entry 37, the following shall be added, namely:-

"or approved by the Bombay Municipal Schools Committee."

By order of the Governor of Bombay,

Secretary to Government.

M.R.D.
4-6-50
C-4

Legal Department.

The draft notification at page 7 ante, as slightly amended, is in order.

34/-
29-12

Additional Secretary to Government.

U.R. to F.D., 15235, dated the 30th December 1949.

M.R.D.
P-6-36
C-4